

1 DANIEL E. LUNGREN, Attorney General
of the State of California
2 MICHAEL A. SHEKEY, State Bar No. 143436
Deputy Attorney General
3 California Department of Justice
300 South Spring Street, Suite 500
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Telephone: (213) 897-2520

5 Attorneys for Complainant
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8 **BEFORE THE**
9 **BOARD OF ACCOUNTANCY**
10 **DEPARTMENT OF CONSUMER AFFAIRS**
STATE OF CALIFORNIA

11 In the Matter of the Accusation)
Against:)

No. AC-94-11

12 DAVID HOWARD LEVI)
13 315 South Beverly Drive)
Suite 406)
14 Beverly Hills, California 90212)

STIPULATION IN SETTLEMENT
OF ACCUSATION AND ORDER

15 Certificate No. 61127,)

16 Respondent.)
17

18 Respondent, David Howard Levi, and the California Board
19 of Accountancy (hereinafter referred to as the "Board") through
20 its counsel, Deputy Attorney General Michael A. Shekey, do hereby
21 enter into the following stipulation:

22 1. Respondent David Howard Levi (hereinafter referred
23 to as "Respondent") hereby acknowledges receipt of First Amended
24 Accusation No. AC-94-11 (attached hereto as Exhibit "A"), as well
25 as a previously served Statement to Respondent, Request for
26 Discovery, excerpts of California Government Code, sections
27 11507.5, 11507.6 and 11507.7, and a Notice of Defense.

1 2. On or about August 1, 1997, First Amended
2 Accusation No. AC-94-11, was served on Respondent on behalf of
3 Carol B. Sigmann, Executive Officer of the Board.

4 3. Respondent has fully considered the charges and
5 allegations contained within First Amended Accusation No.
6 AC-94-11 on file with the Board, and Respondent has been fully
7 advised with regard to his rights in this matter.

8 4. Respondent is fully aware of the right to a hearing
9 on the charges and allegations contained within said First
10 Amended Accusation No. AC-94-11, his right to reconsideration,
11 appeal, and all other rights which may be accorded to him
12 pursuant to the California Administrative Procedure Act and the
13 laws of the State of California.

14 5. Respondent hereby freely and voluntarily waives his
15 right to a hearing, reconsideration, appeal, and any and all
16 other rights which may be accorded to him by the California
17 Administrative Procedure Act and the laws of the State of
18 California with regard to First Amended Accusation No. AC-94-11.

19 6. Respondent has been and is being represented by
20 himself, in propria persona. The Board has been and is
21 represented by Daniel E. Lungren, Attorney General, through
22 Michael A. Shekey, Deputy Attorney General.

23 7. The parties hereto agree that the Stipulation
24 recited herein shall be null and void and not binding upon the
25 parties unless and until approved by the Board.

26 8. This Stipulation is made for the purpose of
27 settling Accusation No. AC-94-11. It is only for the purpose of

1 this proceeding and any other subsequent proceeding between the
2 Board and Respondent, or any action taken by or before any
3 governmental body responsible for licensing accountants.

4 9. While, for the purpose of settlement, Respondent
5 neither admits nor denies the allegations contained within
6 Accusation No. AC-94-11, Respondent understands that the charges
7 and allegations, if proven at an administrative trial, constitute
8 cause for imposing discipline upon Respondent's license,
9 including revocation.

10 10. Based on the admissions and waivers set forth in
11 this Stipulation, Respondent agrees that the Board of Accountancy
12 may issue the following Order:

13 ORDER

14 Accountancy Certificate No. 61127, previously issued to
15 Respondent David Howard Levi is hereby revoked. Said revocation
16 will become effective no sooner than thirty (30) days after the
17 Board's consideration of this matter.

18 Respondent fully understands and agrees that, in acting
19 upon any application for licensure, relicensure or reinstatement
20 which Respondent ever files in the State of California or in any
21 other State, the licensing entity shall deem all of the charges
22 and allegations contained in Accusation No. AC-94-11 to be true.
23 Further, Respondent will first reimburse the Board for all
24 investigation and prosecution costs accrued in this matter, as of
25 January 16, 1998. In the interim period, the Board will
26 temporarily waive all such costs.

27 ///

SUBMISSION OF STIPULATION

1
2 I have read and reviewed the terms and conditions of
3 the Stipulation and Order set forth hereinabove. I understand
4 that this is an offer in settlement made to the Board, and will
5 not be effective unless and until the Board formally adopts said
6 Stipulation as its Decision in this matter. I expressly
7 acknowledge that if adopted, my Certificate No. 61127 will be
8 revoked. Said revocation will become effective no sooner than
9 thirty (30) days after the Board's consideration of this matter.
10 I also acknowledge that should I seek re-licensure from the Board
11 as a Certified Public Accountant in the future, I will first
12 reimburse the Board for all investigation and prosecution costs
13 accrued as of January 16, 1998, and I understand that the
14 allegations contained within Accusation No. AC-94-11 will be
15 deemed by the Board as true. I voluntarily enter into the
16 instant Stipulation and agree to be bound by the terms and
17 conditions of the disciplinary Order herein. I also agree that
18 my signature to this stipulation by facsimile transmission will
19 not render the Stipulation invalid.

20
21 DATED: 1/20/98

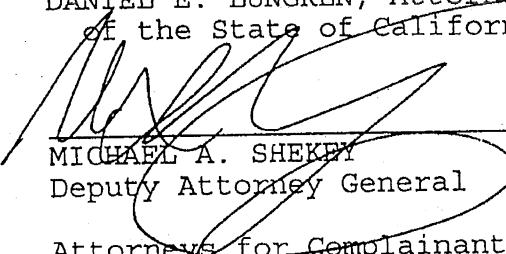
DAVID HOWARD LEVI
Respondent

SUBMISSION

The foregoing is submitted to the California Board of Accountancy for consideration and adoption as its Decision in Accusation AC-94-11. In the event that the Board rejects the proposed Stipulation in this matter, the admissions of facts and characterizations of law set forth hereinabove shall be null, void and inadmissible in any proceeding involving the parties to it, and a hearing in this matter shall be scheduled forthwith.

DATED: February 6, 1998

DANIEL E. LUNGREN, Attorney General
of the State of California


MICHAEL A. SHEKEY
Deputy Attorney General

Attorneys for Complainant

ADOPTION AND DECISION

The Stipulation in Settlement of Accusation and Order
in this matter is formally adopted by the California Board of
Accountancy as the Decision in the matter of the Accusation
AC-94-11 against David Howard Levi, on this 1st day of
April, 1998, and shall become effective on the 1st
day of May, 1998.



CALIFORNIA BOARD OF ACCOUNTANCY

MAS:lp
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EXHIBIT A

1 DANIEL E. LUNGREN, Attorney General
of the State of California
2 MICHAEL A. SHEKEY, State Bar No. 143436
Deputy Attorney General
3 Department of Justice
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4 Los Angeles, California 90013
Telephone: (213) 897-2520
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BEFORE THE
BOARD OF ACCOUNTANCY
DEPARTMENT OF CONSUMER AFFAIRS
STATE OF CALIFORNIA

11 In the Matter of the Accusation) No. AC-94-11
Against:)
12)
DAVID HOWARD LEVI) FIRST AMENDED
13 8730 Wilshire Blvd., Suite 304) ACCUSATION
Beverly Hills, California 90211)
14)
Certified Public Accountant)
15 Certificate No. 61127,)
16 Respondent.)
17

18 Complainant, Carol B. Sigmann, as cause for discipline
19 alleges:

20 1. Complainant, Carol B. Sigmann (hereinafter
21 referred to as the "Complainant") is the Executive Officer of the
22 California State Board of Accountancy (hereinafter referred to as
23 the "Board") of the Department of Consumer Affairs of the State
24 of California, and makes and files this First Amended Accusation
25 solely in her official capacity.

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1 d. Pursuant to Section 5100 of the Code, the board
2 may revoke, suspend or refuse to renew the permit or
3 certificate of a certified public accountant, or may censure
4 the holder of a permit or certificate for unprofessional
5 conduct.

6 e. Section 5100(a) of the Code provides, in pertinent
7 part, that unprofessional conduct includes conviction of a
8 crime substantially related to the qualifications, functions
9 and duties of a certified public accountant.

10 f. Section 5100(h) of the Code provides, in pertinent
11 part, that unprofessional conduct includes fiscal dishonesty
12 or breach of fiduciary responsibility of any kind,
13 including, but not limited to embezzlement, theft,
14 misappropriation of funds or property, or obtaining money,
15 property or other valuable consideration by fraudulent means
16 or false pretenses.

17 g. Section 5051 of the Code provides that the
18 practice of public accountancy is the use of the knowledge,
19 science and practice of accounting; the delivery for
20 compensation of professional services that involve or
21 require an audit, examination, verification, investigation,
22 certification, presentation, or review, of financial
23 transactions and accounting records; the preparation or
24 certification of client reports on audits or examinations of
25 books or records of account, balance sheets, and other
26 financial, accounting and related schedules, exhibits,
27 statements, or reports which are to be used for publication

1 or for the purpose of obtaining credit or for filing with a
2 court of law or with a governmental agency, or for any other
3 purpose; the delivery of professional services that relate
4 to accounting and the recording, presentation, or
5 certification of financial information or data; the
6 maintenance of client books, trial balances, statements,
7 audits, reports, or bookkeeping; the preparation of client
8 tax returns; the preparation of personal financial or
9 investment plans or the products or services of others that
10 implement personal financial or investment plans; and the
11 delivery of client management consulting services.

12 h. Section 5051 of the Code provides, in pertinent
13 part, that a person is engaged in the practice of public
14 accountancy if he or she holds himself or herself out,
15 solicits, or advertises for clients using the certified
16 public accountant or public accountant designation, or
17 identifies himself or herself as a certified public
18 accountant or public accountant on things such as signs,
19 advertisements, letterheads, business cards, publications
20 directed to clients or potential clients, or financial or
21 tax documents of a client.

22 i. Section 5106 of the Code provides, in pertinent
23 part, that a plea or verdict of guilty or a conviction
24 following a plea of nolo contendere is deemed to be a
25 conviction within the meaning of Article 6 of the
26 Accountancy Act, and the record of the conviction shall be
27 conclusive evidence of the conviction.

1 j. Section 5107 of the Code provides that in any
2 order issued in resolution of a disciplinary proceeding
3 before the board, the executive officer of the board may
4 request the administrative law judge to direct the
5 certificate holder found to have violated Business and
6 Professions Code, section 5100(h), to pay to the board a sum
7 not to exceed the actual and reasonable costs of the
8 investigation and prosecution of the matter, including
9 attorneys' fees.

10 k. Title 16, California Code of Regulations, section
11 99, provides, in pertinent part, that a crime or act shall
12 be considered to be substantially related to the
13 qualifications, functions or duties of a certified public
14 accountant if to a substantial degree it evidences present
15 or potential unfitness of a certified public accountant to
16 perform the functions authorized by his certificate in a
17 manner consistent with the public health, safety, or
18 welfare.

19 l. Title 16, California Code of Regulations, section
20 99, further provides, in pertinent part, that a
21 substantially related crime or act includes inter alia
22 fiscal dishonesty or breach of fiduciary responsibility of
23 any kind, and dishonesty, fraud, or gross negligence in the
24 practice of public accountancy or in the performance of
25 certain bookkeeping operations.

26 / / /

27 / / /

1 4. Respondent is subject to discipline by the Board
2 pursuant to Business and Professions Code, sections 5100(a) and
3 (h), and 490, by reason of the following facts:

4 a. On or about May 11, 1992, in the 363rd Judicial
5 District Court of Dallas County, Texas, in the criminal
6 action entitled The State of Texas v. David Howard Levi,
7 case number F91-03418-NW, Respondent entered a plea of
8 guilty to the felony crime of theft of property of the value
9 of \$750 or more, but less than \$20,000.^{1/}

10 b. The circumstances of the conviction in paragraph
11 "a." herein above are that on or about January 7, 1988,
12 Respondent unlawfully, knowingly and intentionally
13 misappropriated a check in the amount of \$19,000 from the
14 lawful possession of K.G.R.^{2/}, a minor whose father was
15 killed in an automobile accident, and for whom Respondent
16 was trustee, and used the money to replace \$20,000
17 misappropriate earlier from his client trust account for WST
18 Enterprises, Inc., which he had used to pay his accounting

19
20 1. A true and correct copy of Respondent's guilty plea is
21 attached hereto as Exhibit "A". For purposes of the Plea Bargain
22 Agreement (attached hereto as Exhibit "B") entered into in the
23 State of Texas, the conviction referred to in the agreement is
24 categorized as "Non-conviction Deferred." A true and correct
25 copy of the subject Order is attached hereto as Exhibit "B".
26 Despite the Texas court's categorization of Respondent's plea,
27 the California State Board of Accountancy submits that
Respondent's plea of "guilty" constitutes a conviction under Code
sections 490 and 5100(a). Additionally, Respondent ultimately
surrendered his certificate to practice accountancy in the State
of Texas on November 27, 1991. On January 16, 1992, the Texas
State Board of Public Accountancy accepted Respondent's surrender
in lieu of disciplinary action.

2. The identity of K.G.R. will be made known to
Respondent following a request for discovery.

1 firm's payroll taxes, with the intent to permanently deprive
2 K.G.R. of the money and for so long a time that a major
3 portion of the value of the money was lost to K.G.R.

4 c. On or about May 11, 1992, in the 363rd Judicial
5 District Court of Dallas County, Texas, in the criminal
6 action entitled The State of Texas v. David Howard Levi,
7 case number F91-03419-NW, Respondent entered a plea of
8 guilty to the felony crime of theft of property of the value
9 of \$20,000 or more.^{3/}

10 d. The circumstances of the conviction in paragraph
11 "c." hereinabove are that on or about July 23, 1987,
12 Respondent unlawfully, knowingly and intentionally
13 misappropriated a check in the amount of \$7,800 from the
14 lawful possession of B.M.^{4/}, acting on behalf of WST
15 Enterprises, Inc., to pay fees owed to his business; and on
16 September 17, 1987, Respondent unlawfully, knowingly and
17 intentionally misappropriated a check in the amount of
18 \$20,000 from the lawful possession of Bill Miller and/or WST

19
20 3. A true and correct copy of Respondent's guilty plea is
21 attached hereto as Exhibit "D". For purposes of the Plea Bargain
22 Agreement (attached hereto as Exhibit "E") entered into in the
23 State of Texas, the conviction referred to in the agreement is
24 categorized as "Non-conviction Deferred." Also, true and correct
25 copy of the subject Order is attached hereto as Exhibit "F".
26 Despite the Texas court's categorization of Respondent's plea,
27 the California State Board of Accountancy submits that
Respondent's plea of "guilty" constitutes a conviction under Code
section 490 and 5100(a). Additionally, Respondent ultimately
surrendered his certificate to practice accountancy in the State
of Texas on November 27, 1991. On January 16, 1992, the Texas
State Board of Public Accountancy accepted Respondent's surrender
in lieu of disciplinary action.

4. The identity of B.M. will be made known to respondent
following a request for discovery.

1 Enterprises, Inc., and used the money to pay his accounting
2 firm's payroll taxes, with the intent to permanently deprive
3 B.M. and/or WST Enterprises, Inc. of the money and for so
4 long a time that a major portion of the value of the money
5 was lost to B.M. and/or WST Enterprises, Inc.

6 e. While acting as trustee of four (4) trusts
7 established for the children of B.M. and N.M.^{2'}, Respondent
8 misappropriated without authorization \$28,000 from the trust
9 accounts to himself.

10 f. While providing accounting services to M&M Leasing
11 Company Respondent misappropriated without authorization
12 \$27,000 from the funds of the company to pay his firms
13 accounting fees.

14 g. While providing accounting services to WST
15 Enterprises, Inc., Respondent borrowed money from Providence
16 National Bank, Dallas, Texas, on behalf of M&M Leasing, and
17 pledged assets belonging to Sports Ridge Athletic Club (an
18 entity owned and operated by WST Enterprises, Inc.) as
19 collateral, and used \$20,000 of the money for his personal
20 house payment.

21 PRAYER

22 WHEREFORE, Complainant prays that a hearing be held and
23 that the Board make its order:

24 1. Revoking or suspending Certified Public Accountant
25 Certificate No. 61127 heretofore issued to David Howard Levi;

26
27 5. The identity of N.M. will be made known to Respondent
following a request for discovery.

2. Directing David Howard Levi to pay to the Board of Accountancy its reasonable cost of investigation and prosecution of this matter; and

3. Taking such other and further action as may be deemed appropriate.

DATED: July 25 1997

Carol B. Sigmann
CAROL B. SIGMANN
Executive Officer

CAROL B. SIGMANN
Executive Officer
Board of Accountancy
Department of Consumer Affairs
State of California

Complainant

1 DANIEL E. LUNGREN, Attorney General
of the State of California
2 ROBERT A. HERON,
Deputy Attorney General
3 California Department of Justice
300 South Spring Street, Suite 500
4 Los Angeles, California 90013
Telephone: (213) 897-2561

5 Attorneys for Complainant
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8 **BEFORE THE**
9 **BOARD OF ACCOUNTANCY**
10 **DEPARTMENT OF CONSUMER AFFAIRS**
STATE OF CALIFORNIA

11 In the Matter of the Accusation) No. AC-94-11
Against:)

12 DAVID HOWARD LEVI)
13 8730 Wilshire Blvd., Suite 304) **ACCUSATION**
14 Beverly Hills, California 90211)

15 Certified Public Accountant)
16 Certificate No. CPA 61127,)

17 Respondent.)
18

19 Complainant, Carol Sigmann, for cause for discipline
alleges:

20 1. She is the Executive Officer of the Board of
21 Accountancy (hereinafter referred to as the board) of the
22 Department of Consumer Affairs of the State of California, and
23 she makes and files this accusation solely in her official
24 capacity.

25 2. On January 31, 1992, the board issued to David
26 Howard Levi (hereinafter respondent) certified public accountant
27 certificate number CPA 61127 for the practice of public

1 accountancy. The certificate was at all times mentioned herein
2 in full force and effect and will expire subject to renewal on
3 December 1, 1996.

4 3. Business and Professions Code section 118(b)
5 provides that the suspension or expiration of a certificate does
6 not deprive the board of authority or jurisdiction to institute
7 or continue with disciplinary action against the license or to
8 order suspension or revocation of the license, during the period
9 within which the license may be renewed, restored, reissued or
10 reinstated.

11 : 4. Business and Professions Code section 5051
12 provides that the practice of public accountancy is the use of
13 the knowledge, science and practice of accounting; the delivery
14 for compensation of professional services that involve or require
15 an audit, examination, verification, investigation,
16 certification, presentation, or review, of financial transactions
17 and accounting records; the preparation or certification of
18 client reports on audits or examinations of books or records of
19 account, balance sheets, and other financial, accounting and
20 related schedules, exhibits, statements, or reports which are to
21 be used for publication or for the purpose of obtaining credit or
22 for filing with a court of law or with a governmental agency, or
23 for any other purpose; the delivery of professional services that
24 relate to accounting and the recording, presentation, or
25 certification of financial information or data; the maintenance
26 of client books, trial balances, statements, audits, reports, or
27 bookkeeping; the preparation of client tax returns; the

1 preparation of personal financial or investment plans or the
2 products or services of others that implement personal financial
3 or investment plans; and the delivery of client management
4 consulting services.

5 5. Business and Professions Code section 5051 also
6 provides that a person is engaged in the practice of public
7 accountancy if he or she holds himself or herself out, solicits,
8 or advertises for clients using the certified public accountant
9 or public accountant designation, or identifies himself or
10 herself as a certified public accountant or public accountant on
11 things such as signs, advertisements, letterheads, business
12 cards, publications directed to clients or potential clients, or
13 financial or tax documents of a client.

14 6. Pursuant to Business and Professions Code section
15 5100 the board may revoke, suspend or refuse to renew the permit
16 or certificate of a certified public accountant, or may censure
17 the holder of a permit or certificate for unprofessional conduct.

18 7. Business and Professions Code section 5100
19 provides at subdivision (a) that unprofessional conduct includes
20 conviction of a crime substantially related to the
21 qualifications, functions and duties of a certified public
22 accountant.

23 8. Business and Professions Code section 5106
24 provides that a plea or verdict of guilty or a conviction
25 following a plea of nolo contendere is deemed to be a conviction
26 within the meaning of Article 6 of the Accountancy Act, and the
27 / / /

1 record of the conviction shall be conclusive evidence of the
2 conviction.

3 9. Pursuant to Business and Professions Code section
4 490, the board may suspend or revoke the certificate of a
5 certified public accountant on the ground that the certified
6 public accountant has been convicted of a crime, if the crime is
7 substantially related to the qualifications, functions, or duties
8 of the profession of public accountancy.

9 10. Business and Professions Code section 490 also
10 provides that a conviction within the meaning of the section
11 means a plea or verdict of guilty or a conviction following a
12 plea of nolo contendere. Business and Professions Code section
13 7.5 provides that a conviction within the meaning of the Business
14 and Professions Code means a plea or verdict of guilty or a
15 conviction following a plea of nolo contendere.

16 11. Title 16, California Code of Regulations section
17 99 provides that a crime or act shall be considered to be
18 substantially related to the qualifications, functions or duties
19 of a certified public accountant if to a substantial degree it
20 evidences present or potential unfitness of a certified public
21 accountant to perform the functions authorized by his certificate
22 in a manner consistent with the public health, safety, or
23 welfare.

24 Title 16, California Code of Regulations section 99
25 further provides that a substantially related crime or act
26 includes inter alia fiscal dishonesty or breach of fiduciary
27 responsibility of any kind, and dishonesty, fraud, or gross

1 negligence in the practice of public accountancy or in the
2 performance of certain bookkeeping operations.

3 12. Respondent is subject to discipline by the board
4 pursuant to Business and Professions Code sections 5100(a), and
5 490, by reason of the following facts:

6 A. On or about May 11, 1992, in the 363rd Judicial
7 District Court of Dallas County, Texas, in the criminal
8 action entitled The State of Texas v. David Howard Levi,
9 case number F91-03418-NW, respondent entered a plea of
10 guilty to the felony crime of theft of property of the value
11 of \$750 or more, but less than \$20,000.

12 B. The circumstances of the conviction in paragraph A
13 above are that on or about January 7, 1988, respondent
14 unlawfully, knowingly and intentionally appropriated a check
15 in the amount of \$19,000 from the lawful possession of Kyle
16 Glenn Raybon, a minor whose father was killed in an
17 automobile accident, and for whom respondent was trustee,
18 and used the money to replace \$20,000 misappropriate earlier
19 from his client trust account for WST Enterprises, Inc.,
20 which he had used to pay his accounting firm's payroll
21 taxes, with the intent to permanently deprive Kyle Glenn
22 Raybon of the money and for so long a time that a major
23 portion of the value of the money was lost to Kyle Glenn
24 Raybon.

25 C. On or about May 11, 1992, in the 363rd Judicial
26 District Court of Dallas County, Texas, in the criminal
27 action entitled The State of Texas v. David Howard Levi,

1 case number F91-03419-NW, respondent entered a plea of
2 guilty to the felony crime of theft of property of the value
3 of \$20,000 or more.

4 D. The circumstances of the conviction in paragraph C
5 above are that on or about July 23, 1987, respondent
6 unlawfully, knowingly and intentionally appropriated a check
7 in the amount of \$7,800 from the lawful possession of Bill
8 Miller, acting on behalf of WST Enterprises, Inc., to pay
9 fees owed to his business; and on September 17, 1987,
10 respondent unlawfully, knowingly and intentionally
11 appropriated a check in the amount of \$20,000 from the
12 lawful possession of Bill Miller and/or WST Enterprises,
13 Inc., and used the money to pay his accounting firm's
14 payroll taxes, with the intent to permanently deprive Bill
15 Miller and/or WST Enterprises, Inc. of the money and for so
16 long a time that a major portion of the value of the money
17 was lost to Bill Miller and/or WST Enterprises, Inc.

18 13. Business and Professions Code section 5100
19 provides at subdivision (h) that unprofessional conduct includes
20 fiscal dishonesty or breach of fiduciary responsibility of any
21 kind, including, but not limited to embezzlement, theft,
22 misappropriation of funds or property, or obtaining money,
23 property or other valuable consideration by fraudulent means or
24 false pretenses.

25 14. Respondent is subject to discipline by the board
26 pursuant to Business and Professions Code sections 5100 and
27 5100(h), by reason of the following facts:

A. While acting as trustee of four (4) trusts established for the children of William and Nancy Miller, respondent appropriated without authorization \$28,000 from the trust accounts to himself.

B. While providing accounting services to M&M Leasing Company respondent appropriated without authorization \$27,000 from the funds of the company to pay his firms accounting fees.

C. While providing accounting services to WST Enterprises, Inc., respondent borrowed money from Providence National Bank, Dallas, Texas, on behalf of M&M Leasing, and pledged assets belonging to Sports Ridge Athletic Club (an entity owned and operated by WST Enterprises, Inc.) as collateral, and used \$20,000 of the money for his personal house payment.

COSTS

Business and Professions Code section 5107 provides that in any order issued in resolution of a disciplinary proceeding before the Board, the executive officer of the Board may request the administrative law judge to direct the certificate holder found to have violated Business and Professions Code section 5100 to pay to the board a sum not to exceed the actual and reasonable costs of the investigation and prosecution of the matter, including attorneys' fees.

PRAYER

WHEREFORE, complainant prays that a hearing be held and that the board make its order:

1. Revoking or suspending Certified Public Accountant certificate number CPA 61127 issued to David Howard Levi;

2. Directing David Howard Levi to pay to the Board of Accountancy its reasonable cost of investigation and prosecution of this matter.

3. Taking such other and further action as may be appropriate.

Dated and Filed: February 24, 1995

Carol Sigmann
CAROL SIGMANN
Executive Officer
Board of Accountancy
Department of Consumer Affairs
State of California

Complainant